

2020 Percentage Method Tables Annual Payroll Period

STANDARD Withholding Rate Schedules (Use these if the Form W-4 is from 2019 or earlier, or if the Form W-4 is from 2020 or later and the box in Step 2 of Form W-4 is NOT checked.)				
If the Adjusted Annual Wage Amount (line 2a) is		The tentative amount to withhold is...	Plus this percentage..	of the amount that the Adjusted Annual Wage exceeds...
At least...	But less than...			
A	B	C	D	E
Married Filing Jointly				
\$0	\$11,900	\$0.00	0%	\$0
\$11,900	\$31,650	\$0.00	10%	\$11,900
\$31,650	\$92,150	\$1,975.00	12%	\$31,650
\$92,150	\$182,950	\$9,235.00	22%	\$92,150
\$182,950	\$338,500	\$29,211.00	24%	\$182,950
\$338,500	\$426,600	\$66,543.00	32%	\$338,500
\$426,600	\$633,950	\$94,735.00	35%	\$426,600
\$633,950		\$167,307.50	37%	\$633,950
Single or Married Filing Separately				
\$0	\$3,800	\$0.00	0%	\$0
\$3,800	\$13,675	\$0.00	10%	\$3,800
\$13,675	\$43,925	\$987.50	12%	\$13,675
\$43,925	\$89,325	\$4,617.50	22%	\$43,925
\$89,325	\$167,100	\$14,605.50	24%	\$89,325
\$167,100	\$211,150	\$33,271.50	32%	\$167,100
\$211,150	\$522,200	\$47,367.50	35%	\$211,150
\$522,200		\$156,235.00	37%	\$522,200
Head of Household				
\$0	\$10,050	\$0.00	0%	\$0
\$10,050	\$24,150	\$0.00	10%	\$10,050
\$24,150	\$63,750	\$1,410.00	12%	\$24,150
\$63,750	\$95,550	\$6,162.00	22%	\$63,750
\$95,550	\$173,350	\$13,158.00	24%	\$95,550
\$173,350	\$217,400	\$31,830.00	32%	\$173,350
\$217,400	\$528,450	\$45,926.00	35%	\$217,400
\$528,450		\$154,793.50	37%	\$528,450

Form W-4, Step 2, Checkbox, Withholding Rate Schedules (Use these if the Form W-4 is from 2020 or later and the box in Step 2 of Form W-4 IS checked.)				
If the Adjusted Annual Wage Amount (line 2a) is		The tentative amount to withhold is...	Plus this percentage..	of the amount that the Adjusted Annual Wage exceeds...
At least...	But less than...			
A	B	C	D	E
Married Filing Jointly				
\$0	\$12,400	\$0.00	0%	\$0
\$12,400	\$22,275	\$0.00	10%	\$12,400
\$22,275	\$52,525	\$987.50	12%	\$22,275
\$52,525	\$97,925	\$4,617.50	22%	\$52,525
\$97,925	\$175,700	\$14,605.50	24%	\$97,925
\$175,700	\$219,750	\$33,271.50	32%	\$175,700
\$219,750	\$323,425	\$47,367.50	35%	\$219,750
\$323,425		\$83,653.75	37%	\$323,425
Single or Married Filing Separately				
\$0	\$6,200	\$0.00	0%	\$0
\$6,200	\$11,138	\$0.00	10%	\$6,200
\$11,138	\$26,263	\$493.75	12%	\$11,138
\$26,263	\$48,963	\$2,308.75	22%	\$26,263
\$48,963	\$87,850	\$7,302.75	24%	\$48,963
\$87,850	\$109,875	\$16,635.75	32%	\$87,850
\$109,875	\$265,400	\$23,683.75	35%	\$109,875
\$265,400		\$78,117.50	37%	\$265,400
Head of Household				
\$0	\$9,325	\$0.00	0%	\$0
\$9,325	\$16,375	\$0.00	10%	\$9,325
\$16,375	\$36,175	\$705.00	12%	\$16,375
\$36,175	\$52,075	\$3,081.00	22%	\$36,175
\$52,075	\$90,975	\$6,579.00	24%	\$52,075
\$90,975	\$113,000	\$15,915.00	32%	\$90,975
\$113,000	\$268,525	\$22,963.00	35%	\$113,000
\$268,525		\$77,396.75	37%	\$268,525

2020 State Percentage Method Tables Annual Payroll Period

SINGLE person (including head of household)				
If the amount of wages (after Subtraction of the amount of income tax Withholding allowances) is: to withhold is:				
Not over-				
Over	But not over-			of excess over-
\$6,200	\$46,325	\$0.00	1.10%	\$6,200
\$46,325	\$103,350	\$441.38	2.04%	\$46,325
\$103,350	\$208,850	\$1,604.69	2.27%	\$103,350
\$208,850	\$446,800	\$3,999.54	2.64%	\$208,850
\$446,800	--	\$10,281.42	2.90%	\$446,800

MARRIED person-				
If the amount of wages (after Subtraction of the amount of income tax Withholding allowances) is: to withhold is:				
Not over-				
Over	But not over-			of excess over-
\$12,400	\$45,925	\$0.00	1.10%	\$12,400
\$45,925	\$93,375	\$368.78	2.04%	\$45,925
\$93,375	\$135,750	\$1,336.76	2.27%	\$93,375
\$135,750	\$232,700	\$2,298.67	2.64%	\$135,750
\$232,700	--	\$4,858.15	2.90%	\$232,700

Annual Percentage Method Tables (Forms W-4 for 2020 and after)

SINGLE				
If annual taxable wages on line 3 of the worksheet is:				
At least--	But less than----	The amount to enter on line 4 of the worksheet is:		of excess over-
\$0.00	\$6,200	\$0		\$6,200
\$6,200	\$46,325	\$0	1.10%	\$6,200
\$46,325	\$103,350	\$441.38	2.04%	\$46,325
\$103,350	\$208,850	\$1,604.69	2.27%	\$103,350
\$208,850	\$446,800	\$3,999.54	2.64%	\$208,850
\$446,800	.....	\$10,281.42	2.90%	\$446,800

MARRIED				
If annual taxable wages on line 3 of the worksheet is:				
At least--	But less than----	The amount to enter on line 4 of the worksheet is:		of excess over-
\$0.00	\$12,400	\$0		\$12,400
\$12,400	\$45,925	\$0	1.10%	\$12,400
\$45,925	\$93,375	\$368.78	2.04%	\$45,925
\$93,375	\$135,750	\$1,336.76	2.27%	\$93,375
\$135,750	\$232,700	\$2,298.67	2.64%	\$135,750
\$232,700	.....	\$4,858.15	2.90%	\$232,700

HEAD OF HOUSEHOLD				
If annual taxable wages on line 3 of the worksheet is:				
At least--	But less than----	The amount to enter on line 4 of the worksheet is:		of excess over-
\$0.00	\$9,325	\$0		\$9,325
\$9,325	\$63,075	\$0	1.10%	\$9,325
\$63,075	\$148,125	\$591.25	2.04%	\$63,075
\$148,125	\$234,025	\$2,326.27	2.27%	\$148,125
\$234,025	\$449,925	\$4,276.20	2.64%	\$234,025
\$449,925	.....	\$9,975.96	2.90%	\$499,925

Exempt Allowance \$358.33
 FICA - 6.2%- \$137,700 Base Limit
 Medicare - 1.45% - No Limit
 Additional Medicare - 0.9% -Wages in Excess of \$200,000